Previous references.
S R 43-07 S81-2 B Sep 1908
S R 140-06 S81-2 B 6-08

1911-12
(S R)

File No. 172(a)-11

Serial Nos. 1-2

Later references.

20P

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-2

Part B. for April 1912

SUBJECT.

Violation of Stamp laws and Rules detected by the Commissioner of Stamps and his assistants.

From The Commissioner of Stamps.
No 200 d. 12-2-1912.

Forwards an Extract from the Inspection notes of the ~~Collector~~ Ex officio Inspector of Stamps, Bangalore Regarding the insufficiency of the Stamp duly levied on a lease deed by the additional munsiff, Bangalore, and Solicits instructions as to the procedure adopted for the recovery of the

G. R. S. 58

G.R.S. 11] 191

GENERAL AND REVENUE SECRETARIAT.

(S.R)

NOTES

File No. 172(a)/11

FILE HEADING.

Violation of stamp laws and Rules detected by the Commissioner of stamps and his assistants.

From

The Commissioner of stamps in Mysore

No. 200 Dated 12-2-1912 Received 13-2-1912

Diary No. 2889 | Enclos. 2 Spare Copies. | Serial No. 1

BRIEF ABSTRACT OF LETTER.

Forwards an extract from the Inspection notes of the Ex Officio Inspector of stamps, Bangalore, regarding the insufficiency of the stamp duty levied on a lease deed by the Additional Munsiff, Bangalore, and solicits instructions as to the procedure to be adopted for the recovery of the deficit stamp duty in such cases

NOTES AND ORDERS.

S

1 The file relating to G.O no. 7E 9083 — 125 S.R 140-06-1 dt 8-6-1907 appointing a Com^r of stamps is put up. Para 4 of that order lays down that the Com^r of stamps (as also each Inspector of stamps within his jurisdiction) is expected to inspect the record

NOTES—First Sheet.

GPB—30,000—12-9-11

G. R. S. 12]

General and Revenue Secretariat.

S. R File No. 172(a) of 191/

Serial No.

read rooms of Civil, Criminal and Revenue Courts, with a view to ascertain whether the Stamp Laws and Rules are strictly carried out &c'. It is not stated how the cases of violation of rules detected by these Offices are to be dealt with

2 In the present instance, the Ex Officio Inspector of Stamps, Mr. Rozario, found during his inspection of the Additional Munsiff's Court, Bangalore, a lease deed on which the Munsiff had levied a stamp duty of annas two & a penalty of Rs 5/-. The Inspector is of opinion that the duty levied is insufficient as the lease being for an indefinite term, cl. a (iv) of Art 33, Schedule I of the Stamp Regn applies. The duty leviable on the deed under the latter provision is Rs 2/-.

How? It was at most be 8 As.

3 Under Section 38 (2) of the Stamp Regulation the Munsiff who levied the duty and penalty on the lease deed must have sent an authenticated copy of the instrument with a certificate of levy to the Dy Com. If the latter Offr was not satisfied that the amount levied was sufficient he should have taken

NOTE—Contn. sheet.

GBB—20,000—20-1-12

G. R. S. 12]

General and Revenue Secretariat. | S.R File No. 172 of 1911

Serial No.	
	taken action under Section 61 by moving an appellate Court to revise the order of the Munsiff. Whether all this has been done ~~in the~~ is not clear. The Coll of Stamps does not seem to have made enquiries on these points.
5	4 The G.O.G 8.6.1907 does not clearly define the powers of the Stamp Coll in such matters. The Govt however continues to be the chief Controlling Revenue authority; vide para 7 of the order.
	5 A copy of the Inspection note has also been sent by the Commissioner to the Chief Court.
	Submitted for orders.
	Apr 12/1 23/2 RR 23/2/12
	6 One of the reasons why a Copy ~~is~~ of the Instrument is sent to the Deputy Comr under Sec 38 (2) of the Stamp Regn is that he might take action under Sec 61 if, in his opinion the order of the Court fixing the duty and penalty to be levied levied requires revision by a higher authority. ~~Although the Munsiff has not done so~~ the Stamp

NOTE—Contn. sheet.

F. R. S. 12]

General and Revenue Secretariat.

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Inspectors and the Stamp Comm^r Can do no more than bring any irregularity they may observe to the notice of the Deputy Comm^r

7 The fixing of the proper duty and penalty to be levied on an instrument is a judicial act under the Stamp Rules and can be interfered with only judicially.

8 Please put up draft stating that ~~when no violations of the Stamp laws~~ in cases such as the one under reference, the only procedure to be adopted is to bring the irregularities observed to the notice of the D.C.

9 In the particular case referred to by the Stamp Comm^r, it is not possible to state without a copy of the instrument itself whether the Municipality or Mr Rozario's view is correct.

27/2/12

Draft submitted

28/2/12

4/3/12

NOTE—Contn. sheet.

GBII—20,000—20-1-12

(5)

G. R. S. 12]

General and Revenue Secretariat.

File No. 172(a) of 191/

Serial No.

10 I recollect having made a reference on the subject of the Stamp Commr's inspection of records to Govt soon after the issue of the general order from the Ch. Court. I should like to see the ~~file~~ papers & the order thereon if it can be traced.

6/3/12

Please find only

8 4/8/43-07 S.S. 142 "B" 5/Feb/08. putup

Recd 50

7/3/12

Subd 6/3/12

1/3/12

40

12 The only way is to ascertain whether a copy has been

NOTE—Contn. sheet.

GDB—20,000—20-1-12

6

G. R. S. 12]

General and Revenue Secretariat.

S/4 File No. 172(a) of 1911

Serial No.

sent to Dy C= & to call ~~for~~ for his expln if the defi-
ciency was not noticed
by him.

3 The case is one that illus-
trates the anamoly of the
SO in question. I find that
the Dewan as 1st C= had
strongly expressed himself
against an ~~Deputy~~ Excise
Subordinate Offr being made
Inspector of Stamps. He may
as well go & dive into the re-
cords of the Ch. Ct as those
of a Munsif.

4 I would only ask the
~~Rev~~ C= to submit his &
his Assistants' Notes of
inspection to SO 2 where
any notice is required to

Stamps

NOTE—Contn. sheet.

GPB—20,000—20-1-12

(7

G. R. S. 12]

General and Revenue Secretariat.

File No. 1724/ of 1911

Serial No.

be taken.

Dewan 12/3/12

185
14.3.12

[See home Dept work
the system as far as well
as we can] The draft is
amended may issue — If
there be any substantial
alt. let the Govt. stop at
Council meeting for further
consideration

Resd to Secy

28/3/12

May issue as amended by
Dewan

28/3/12

Issue

29/3/12

P.T.O

NOTE.—Contra. sheet.

GPB—20,000—20-1-12

G. R. S. 12]

General and Revenue Secretariat.

S.R. File No. 172(a) of 1911

Serial No.	
2	To the Com^r of Stamps No. Fl 4239 dy 4.4.12 States that in such cases the procedure to be adopted is to bring the irregularities to the notice of the Dy Com^r concerned by sending to that Officer an extract from the note of inspection besides sending it to that of the Chief Cant as has been done in this case. To the D.C. Bangalore Dy Com^r of Other Cts Fl 4240-7 dy 4.4.12 Forwards Copy of the above

NOTE—Contn. sheet.

GPB—20.000—20-1-12

No. 260
Enc. 2

OFFICE OF THE COMMISSIONER OF STAMPS IN MYSORE,

Dated Bangalore. 12 February *19* 12.

FROM

H. H. SPARKES, Esq.,
Commissioner of Stamps
in Mysore.

To

C.S.Balasundaram Iyer, Esq.,B.A.,
Offg. Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments.

Sir,

In forwarding herewith a copy of this Office letter No. 199 dated the 12th February 1912 to the Registrar of the Chief Court of Mysore, together with a copy of the extract referred to therein, I have the honor to solicit instructions as to the procedure to be adopted for the recovery of the deficit Stamp Duty in such cases as the one referred to.

I have the honor to be,
Sir,
Your most obedient servant,

For Commissioner of Stamps.

GPB—200—20-12-10

2

No. 199
Enc. 1

OFFICE OF THE COMMISSIONER OF STAMPS IN MYSORE,

Dated Bangalore. 11th February ....*19* 12.

FROM

H. H. SPARKES, Esq.,
Commissioner of Stamps
in Mysore.

To

V.A.Rajaratna Mudaliar, Esq.,
Registrar,
The Chief Court of Mysore,
Bangalore.

Sir,

I have the honor to forward herewith for such action as you may deem necessary an extract from the Notes on the inspection of the records of the Additional Munsiff's Court, Bangalore, by the Ex-officio Inspector of Stamps, Bangalore District.

I have the honor to be,
Sir,
Your most obedient servant,

(Sd.) B.Shamanna

For Commissioner of Stamps.

"Copy"

BShamanna

For Commissioner of Stamps.

GPB—200—20-12-10

From

H. H. SPARKES, Esq.,

Commissioner of Stamps

in Mysore.

To

Dated

Despatched

Received

General No.

No.

Enclosure No.

Notes of Inspection of the records of the Additional Munsiff's Court, Bangalore, by the District Excise officer and Ex-officio Inspector of Stamps on 22-1-1912.

- - - - - - - - - - - - - -

X X X X X X X

3. The suit Bond in S.C. No. 227 of 1909-10 supra is a deed of lease executed on plain paper, in which the executant has agreed to pay a monthly rent of Rs 1-4-0 without any definite period being fixed. A duty of annas two only in addition to a penalty of Rs 5/- has been levied by the Court under Art. VI(a) of Stamp Regulation II of 1900, instead of under Art. 33(a) iv as the lease is not for any definite period. Duty appears therefore to have been short recovered in this instance.

(Sd.) J.E.Rozario

District Excise officer and ex-officio Inspector of Stamps.

"True extract"

Bramanna

For Commissioner of Stamps.

1-4

4

G.R.S. 26]

File No. 122-11 (a)

Serial No. 2

Diary No. of letter replied to 2839

No. JL4239

General and Revenue Secretariat
(Sep/Rev)
, *the* 19 .

To 4-4-12

The Commissioner of
Stamps in Mysore

Date of issue 4-4-12

Signed by W Narasimha
Director

Sir,

With reference to your
letter no. 200 dy 12-2-1912 forwarding
an extract from the Inspection
notes grn by J. C. Rozario, Ex Offico
Inspector, Stamps, Bangalore,
regarding the insufficiency of the
stamp duty levied on a lease
deed ~~by the Additional Munsiff~~
~~Bangalore~~, and soliciting
instructions as to the procedure

over.

SUBJECT.

to be adopted for the recovery of the deficit stamp duty, ~~case~~, I am directed to state that in ~~such~~ cases, such as the one under reference ~~only~~ procedure to be adopted is to bring the irregularities observed to the notice of the Deputy Comr concerned by sending to that Officer an extract from the notes of Inspection besides sending it to Govt & the Chief Court as has been done in the present instance - The Deputy Comr will be requested to take the necessary action if such has not already been taken

List of enclosures

The Inspector's own Memorandum & the Deputy Commr's under Sec 38 of the Stamp Regulation

Shaver
for Offg: Secy.

Addl
121
28/3/12
R.C.

H.42440-7
4-4-12

Copy to Dy Comr Bangalore & Chief Dy Comr of Dr Bs Bangalore

28/3/12

Copied by
Examined by

No. Fl. 4239. / S. R. 172-11-2

GOVERNMENT OF H. H. THE MAHARAJA OF MYSORE,
GENERAL AND REVENUE SECRETARIAT,
Dated Bangalore, 4th April 1912.

FROM

C. S. BALASUNDARAM IYER, Esq., B.A.,
Offg. Secretary to the Government of His Highness the Maharaja of Mysore, General and Revenue Departments.

To

The Commissioner of Stamps in Mysore, Bangalore.

SIR,

With reference to your letter No. 200, dated 12th February 1912, forwarding an extract from the inspection notes of Mr. J. E. Rozario, *Ex-officio* Inspector of Stamps, Bangalore, regarding the alleged insufficiency of the stamp duty levied on a lease deed, and soliciting instructions as to the procedure to be adopted for the recovery of the deficit stamp duty, I am directed to state that in cases such as the one under reference, the procedure to be adopted is to bring the irregularities observed to the notice of the Deputy Commissioner concerned by sending to that officer an extract from the notes of inspection, besides sending it to Government and to the Chief Court as has been done in the present instance. The Deputy Commissioner will be expected to take needful action if such has not already been taken on the Munsiff's own reference to the Deputy Commissioner under Section 38 (1) of the Stamp Regulation.

I have the honor to be,
Sir,
Your most obedient servant,
C. S. BALASUNDARAM IYER,
Offg. Secy. to Govt., Gen. & Rev. Depts.

No. Fl. 4240-7—S. R. 172-11-2, DATED BANGALORE, 4TH APRIL 1912.

Copy forwarded to the Deputy Commissioner, Bangalore, and other Deputy Commissioners of Districts.

By Order.

C. S. BALASUNDARAM IYER,
Offg. Secy. to Govt., Gen. & Rev. Depts.

1911-12

GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

FINANCIAL
(SEPARATE REVENUE)

PROCEEDINGS

Dated 4th April 1912

No. Fl. 4239
S. R. 172-11-2

Pointing out the procedure to be adopted when irregularities in the levy of stamp duty are noticed during inspection of records by the Inspecting Officers of Stamps.

GPB—20-4-12—200